

**GOVERNMENT OF TELANGANA  
ABSTRACT**

Telangana Goods and Services Tax Rules, 2017 – Amendment to certain  
Telangana Goods and Services Tax Rules – Notification-Orders - Issued.

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**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No. 39**

**Dated: 25-04-2022**

**Read the following :-**

1. G.O.Ms No. 121 Revenue (CT-II) Department, Dt: 30-06-2017.
2. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 40/2021-CentralTax,dt. 29.12.2021.
3. From the Commissioner of Commercial Taxes, Telangana State, Hyderabad, Lr No. CCT's Ref No. A(1)/70/2017, Dt. 03 -03-2022.

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**ORDER:-**

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dt.25.04.2022

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government on the recommendations of the Council, hereby makes the following Rules further to amend the Telangana Goods and Services Tax Rules, 2017, and as amended subsequently from time to time, namely:-

1. (1) These Rules may be called the Telangana Goods and Services Tax (Amendment) Rules, 2022.
- (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Telangana Goods and Services Tax Rules, 2017, –
  - (i) in rule 36, for sub-rule (4), the following sub-rule shall be substituted, with effect from the 1st day of January, 2022, namely: -
 

“(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under sub-section (1) of section 37 unless,-

    - (a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in **FORM GSTR-1** or using the invoice furnishing facility; and
    - (b) the details of such invoices or debit notes have been communicated to the registered person in **FORM GSTR-2B** under sub-rule (7) of rule 60.”;
  - (ii) in rule 80,–
    - (a) after sub-rule (1), the following sub-rule shall be inserted, namely:-
 

“(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.”;
    - (b) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.”;

- (iii) in rule 95, in sub-rule (3), after clause (c), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:-

“Provided that where Unique Identity Number of the applicant is not mentioned in a tax invoice, the refund of tax paid by the applicant on such invoice shall be available only if the copy of the invoice, duly attested by the authorized representative of the applicant, is submitted along with the refund application in **FORM GST RFD-10.**”;

- (iv) in rule 142, with effect from the 1st day of January, 2022,–

(a) in sub-rule (3), for the words and letters, “fourteen days of detention or seizure of the goods and conveyance”, the words, brackets and figures, “seven days of the notice issued under sub-section (3) of section 129 but before the issuance of order under the said sub-section (3)” shall be substituted;

(b) in sub-rule (5), for the words, “tax, interest and penalty payable by the person chargeable with tax”, the words, “tax, interest and penalty, as the case may be, payable by the person concerned” shall be substituted;

- (v) after rule 144, the following rule shall be inserted with effect from the 1st day of January, 2022, namely:-

**“Recovery of penalty by sale of goods or conveyance detained or seized in transit.-** 144A. (1) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) of section 129 within fifteen days from the date of receipt of the copy of the order passed under sub-section (3) of the said section 129, the proper officer shall proceed for sale or disposal of the goods or conveyance so detained or seized by preparing an inventory and estimating the market value of such goods or conveyance:

**Provided** that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

- (2) The said goods or conveyance shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC-10** clearly indicating the goods or conveyance to be sold and the purpose of sale:

**Provided** that where the person transporting said goods or the owner of such goods pays the amount of penalty under sub-section (1) of section 129, including any expenses incurred in safe custody and handling of such goods or conveyance, after the time period mentioned in sub-rule (1) but before the issuance of notice under this sub-rule, the proper officer shall cancel the process of auction and release such goods or conveyance.

- (3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

**Provided** that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

- (4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.
- (5) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of auction:

**Provided** that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

- (6) On payment of the full bid amount, the proper officer shall transfer the possession and ownership of the said goods or conveyance to the successful bidder and issue a certificate in **FORM GST DRC-12**.
- (7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.
- (8) Where an appeal has been filed by the person under the provisions of sub-section (1) read with sub-section (6) of section 107, the proceedings for recovery of penalty by sale of goods or conveyance detained or seized in transit under this rule shall be deemed to be stayed:

**Provided** that this sub-rule shall not be applicable in respect of goods of perishable or hazardous nature.”;

- (vi) for rule 154, the following rule shall be substituted with effect from the 1st day of January, 2022, namely:–

**“Disposal of proceeds of sale of goods or conveyance and movable or immovable property.–**

154. (1) The amounts so realised from the sale of goods or conveyance, movable or immovable property, for the recovery of dues from a defaulter or for recovery of penalty payable under sub-section (3) of section 129 shall,–
- (a) first, be appropriated against the administrative cost of the recovery process;
  - (b) next, be appropriated against the amount to be recovered or to the payment of the penalty payable under sub-section (3) of section 129, as the case may be;
  - (c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and
  - (d) the balance, if any, shall be credited to the electronic cash ledger of the owner of the goods or conveyance as the case may be, in case the person is registered under the Act, and where the said person is not required to be registered under

the Act, the said amount shall be credited to the bank account of the person concerned;

- (2) where it is not possible to pay the balance of sale proceeds, as per clause (d) of sub-rule (1), to the person concerned within a period of six months from the date of sale of such goods or conveyance or such further period as the proper officer may allow, such balance of sale proceeds shall be deposited with the Fund;

(vii) in rule 159, with effect from the 1st day of January, 2022,–

(a) in sub-rule (2)-

(A) after the words “copy of the order of attachment”, the words, letters and figures “in **FORM GST DRC-22**” shall be inserted;

(B) after the words “Commissioner to that effect.”, the words and figures, “and a copy of such order shall also be sent to the person whose property is being attached under section 83” shall be inserted;

(b) in sub-rule (3)-

(A) for the words “and if the taxable person”, the word “and if the person, whose property has been attached,” shall be substituted;

(B) for the words “by the taxable person”, the words, “by such person” shall be substituted;

(c) in sub-rule (4), for the words “the taxable person” occurring at both the places, the words “such person” shall be substituted;

(d) in sub-rule (5), for the words brackets and figure “, within seven days of the attachment under sub-rule (1), file an objection”, the words, letters and figures “file an objection in **FORM GST DRC-22A**” shall be substituted;

(viii) for “**FORM GST DRC-10**”, the following form shall be substituted, with effect from the 1st day of January, 2022, , namely:–

**“FORM GST DRC – 10**

*[See rule 144(2)&144A]*

**Notice for Auction under section 79 (1) (b) or section 129(6) of the Act**

Demand order no.:  
Period:

Date:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs..... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

Or

Whereas the goods or conveyance detained or seized under section 129 are liable for sale or disposal in accordance with the provisions of sub-section (6) of section 129 for recovery of penalty of Rs..... payable under sub-section (3) of section 129 and the expenses incurred in safe custody

and handling of such goods or conveyance and other administrative expenses.

The sale will be by public auction and the goods and/or conveyance shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on ..... at.... AM/PM.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods and/or conveyance shall be again put up for auction and resold.

**Schedule**

Serial No.	Description of goods or conveyance	Quantity
1	2	3

Place:  
Date:

Signature  
Name  
Designation:"

- (ix) in **FORM GST DRC-11**, with effect from the 1st day of January, 2022, -

(a) for the words, figures, letter and brackets "See rule 144(5) & 147(12)", the words, figures and brackets "See rule 144(5), 144A and 147(12)" shall be substituted;

(b) for the word "goods", the words "goods or conveyance" shall be substituted;
- (x) in **FORM GST DRC-12**, with effect from the 1st day of January, 2022-

(a) for the words, figures, brackets and letter "See rule 144(5) & 147(12)", the words, figures and brackets "See rule 144(5), 144A and 147(12)" shall be substituted;

(b) for the word "goods", wherever it occurs, the words "goods or conveyance" shall be substituted;

(c) after the words, figures, brackets and letters "provisions of section 79(1)(b)/(d)", the words, figures and brackets "or section 129(6)" shall be inserted;
- (xi) for **FORM GST DRC-22**, the following form shall be substituted, with effect from the 1st day of January, 2022, namely:-

**"FORM GST DRC-22**  
[See rule 159(1)]

Reference No.: \_\_\_\_\_ Date: \_\_\_\_\_

To \_\_\_\_\_ Name  
\_\_\_\_\_ Address

(Bank/ Post Office/Financial Institution/Immovable property  
registering authority/ Regional Transport Authority/Other Relevant  
Authority)

**Provisional attachment of property under section 83**

It is to inform that M/s ----- (name) having  
principal place of business at -----

----- (address) bearing registration number as -----  
(GSTIN/ID), PAN is a registered taxable person under the  
<<SGST/CGST>> Act.

or

It is to inform that Sh..... (name) resident  
of..... (address) bearing PAN ..... and/or Aadhaar No.  
..... is a person specified under sub-section (1A) of Section  
122 .

Proceedings have been launched against the aforesaid person under  
section << ----- >> of the said  
Act to determine the tax or any other amount due from the said  
person. As per information available with the department, it has come  
to my notice that the said person has a -

<<saving / current / FD/RD / depository >> account in your <<  
bank/post office/financial institution>> having account no. << A/c  
no. >>;

or

property located at << property ID & location>>.

or

Vehicle No. .... <<description>>

or

Others (please specify) ..... <<description>>

In order to protect the interests of revenue and in exercise of the  
powers conferred under section 83 of the Act, I ----- (name),  
----- (designation), hereby provisionally attach  
the aforesaid account / property.

No debit shall be allowed to be made from the said account or any  
other account operated by the aforesaid person on the same PAN  
without the prior permission of this department.

or

The property mentioned above shall not be allowed to be disposed of without the prior permission of this department.

Signature

Name

Designation  
Copy to (person)"

- (xii) in **FORM GST DRC-23**, with effect from the 1st day of January, 2022,-
- (a) after “/Immovable property registering authority”, the following shall be inserted, namely:-
- “/Regional Transport Authority/Other Relevant Authority”;
- (b) for the words “proceedings pending against the defaulting person which warrants the”, occurring at both the places, the words, “requirement of” shall be substituted;
- (xiii) in **FORM APL-01**, in entry number 15, for the table under clause(a), the following table shall be substituted, with effect from the 1st day of January, 2022, as amended subsequently from time to time, namely:-

Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
(a) Admitted amount	Tax/ Cess					< total >	< total >
	Interest					< total >	
	Penalty					< total >	
	Fees					< total >	
	Other charges					< total >	
(b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)	Tax / Cess					< total >	
(c) Pre-deposit in case of sub-section (3) of section 129	Penalty					< total >;	

(xiv) after **FORM GST DRC-22**, the following form shall be inserted with effect from the 1st day of January, 2022, namely:-

**"FORM GST DRC – 22A**  
[See rule 159(5)]

Reference No.:Date:

ARN No. of Order in FORM GST DRC-22:

To

The Pr. Commissioner/Commissioner

.....(Jurisdiction)

**Application for filing objection against provisional attachment of property**

Whereas, an order in FORM GST DRC-22 has been issued for provisional attachment of the following property under the provisions of section 83 of the Act vide ARN No.....

Ref ID	
Property attached provisionally	<< property id & location>>
Account attached provisionally	<< saving/current/FD/RD/depository account no>>
Vehicle attached provisionally	<<Vehicle details>>
Any other property	<<details >>

2. In accordance with the provisions of Rule 159(5) of the CGST Rules , 2017, I hereby submit my objection on the basis of following facts and circumstances.

<<.....>>

<<...Documents to be uploaded...>>

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name-

GSTIN (in case of registered person)-

PAN and/or Aadhaar No. (in case of others)-

Place –

Date –

Signature of Authorized Signatory|.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR**  
**CHIEF SECRETARY &**  
**SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication

Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building,  
Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST  
Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department.

The Principal Secretary to Hon'ble Chief Minister(NR), Government of Telangana.

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.

Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**